

Assessment Specifications

Scholarship Accounting 2026

Published in October 2025

General information

Performance Standard:	93203
Assessment method:	Examination, end of year
Assessment medium:	Printed paper

[Accounting subject page](#)

[National secondary examinations timetable](#)

Format of the assessment

Candidates will be required to demonstrate a combination of technical, interpretive, and analytical skills.

There will be four questions, which may be divided into more than one part. Questions will address:

- a combination of a statement of comprehensive income and/or statement of financial position and/or a statement of changes of equity, and/or statement of cash flows, and accompanying notes for a company prepared for external reporting purposes – candidates may be asked to prepare extracts
- the definition and recognition criteria for the different elements comprising financial statements, and their application to a particular scenario
- a current issue (resources will be provided)
- application of understanding to a question covering aspects of management accounting drawn from Level 8 of the New Zealand curriculum.

Equipment required

An [approved calculator](#) is required

Resources or information provided

A resource booklet will be provided.

Special notes

Candidates should be familiar with:

- the [Accounting Level 3 Appendix](#), including the sections relevant to Scholarship
- the New Zealand Equivalent to the IASB Conceptual Framework for Financial Reporting (2018 NZ Conceptual Framework), and the [NZQA Clarification of the New Zealand Framework](#)
- the New Zealand Equivalent to International Accounting Standard 1 – Presentation of Financial Statements (NZ IAS 1), issued November 2012, which incorporates amendments to May 2023.

Special assessment conditions

Refer to the NZQA website for further information:

[Aromatawai special assessment conditions](#)